

701—83.10(453A) Credits and refunds of taxes. Credits for tobacco products destroyed, returned to manufacturers or exported are provided in subrule 83.6(1). If the credits exceed the average monthly tax liability of the distributor, based upon the prior 12 tax periods, a refund may be issued.

Credits and refunds to a consumer who paid the tax pursuant to Iowa Code section 453A.43(2) shall be made for the same reasons and upon the same basis as credits and refunds to distributors.

This rule is intended to implement Iowa Code section 453A.47.